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# Supreme Court of the United States

October Term, 1966
No. 949

Estate of MAX STEINBERG, *et al.*,
*Petitioners,*

*vs.*

COMMISSIONER OF INTERNAL REVENUE.

## MOTION FOR REMAND.

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## MOTION FOR REMAND.

Petitioners hereby move the Court for remand to the Tax Court of the United States for further proceedings to allow petitioners an opportunity to produce evidence they did not offer because of belief that the Commissioner was limiting his case to proof of the unreported income of Max Steinberg alone.

Respondent in his Memorandum in Opposition conceded in effect that at least there was ground for such belief by petitioners. Respondent there also, at page 4, cited *Hormel v. Helvering*, 312 U.S. 552, 560, as allowing in that situation the further proceedings hereby requested.

Wherefore, petitioners pray that this motion be granted.

Respectfully submitted,

GEORGE T. ALTMAN,
*Attorney for Petitioners.*